



General Assembly

February Session, 2014

Raised Bill No. 5462

LCO No. 1801



Referred to Committee on TRANSPORTATION

Introduced by:
(TRA)

***AN ACT CONCERNING SALES AND USE EXEMPTIONS FOR TAX
SHIPPING AND HANDLING CHARGES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the 2014 supplement to the general
2 statutes is amended by adding subdivision (120) as follows (*Effective*
3 *October 1, 2014, and applicable to sales occurring on or after said date*):

4 (NEW) (120) That portion of the sale of any product relating to the
5 shipping and handling charge, provided such charge is separately
6 stated on the bill of sale. As used in this subdivision, "shipping and
7 handling charge" means the charges related to the delivery of any
8 product, including the charge for fuel used to deliver such product.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2014, and applicable to sales occurring on or after said date</i>	12-412
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Statement of Purpose:

To exempt the delivery of a product and the fuel used to deliver such product from the sales and use tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]